



ACADEMICIA
An International
Multidisciplinary
Research Journal
 (Double Blind Refereed & Peer Reviewed Journal)



DOI: 10.5958/2249-7137.2021.00875.2

FORMATION OF UZBEK TAX AND CUSTOMS TERMS IN THE POST-ISLAMIC PERIOD

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ABSTRACT

This article briefly discusses the development of Uzbek tax and customs terms after the introduction of Islam. There are also comments on the role of industry terminology in the economic life of society. The term dahi du refers to the tax and customs concept of paying twelve percent of the crop from the land, while the term dahi nim refers to the payment of half a tenth of the crop as a rent tax. Both terms are combined in an isophytic way, which also manifested itself in the terminological sense of the language, because this is precisely the manifestation of the rental tax.

KEYWORDS: Terminology, Tax, Payment, Customs, Term.

INTRODUCTION

After the conversion of the people of Movarounnahr and Khorasan to Islam, the existing tax policy and customs activities began to be adapted to Islamic rules - the rules of Sharia, new forms of taxation or customs were introduced. During the years of the Arab Caliphate, new types of taxes were levied on the population. The term zakat originated in this regard. For example, "the population paid taxes like maran and zakat to the state for grazing their cattle on pastures belonging to khans and beks. Over time, this levy became a mandatory property tax, and special officials were appointed by the state to collect it.

Such people were called amils or omils." The main collector of zakat was called zakat kalon, that is, the highest collector of zakat who lived in the ark, that is, in the capital. Zakat (zakat savoyim) was levied in cash or in kind from territories engaged in stock raising. A kind of zakat, also known as retail, was a non-Sharia tax imposed on local rulers, governors, kings and ministers.

The term hiraj was also one of the first tax and customs terms and was used in the ancient Turkic language. According to the historian A. Juvonmardiev, hiraj was one of the main taxes, and

sometimes it was called the commodity tax. The hiraj tax was a tax levied on the land, imposed by the ruler, and the peasant paid a certain portion of the harvest as a tribute. Hiraj was taken in the form of one-third (suls), one-fourth (ruble), one-fifth (khums), depending on the level of fertility of the land.

According to the lexicographical information in the Explanatory Dictionary of the Uzbek Language, the term khiraj is an Arabic word and means "issue" and "land tax" in Arabic. Land tax collected by the state in the Middle Ages and the New Age in the countries of the Near and Middle East, including Central Asia. (Introduced by the Arabs in the 7th century). According to the National Encyclopedia of Uzbekistan, Khiva khan Muhammad Rahim I was the first who introduced the collection of hiraj. From the above explanations, it is clear that the Arabic term hiraj originally meant a tax paid on a product grown without money, and later as a tax paid with money. It should be noted that this term has been used in the Turkic language since ancient times to express the terminological concept.

At different stages of development of the Uzbek language it was used only as an expression of terminological meaning, in other words, this linguistic unit had the status of a term from the time of its appearance in the Uzbek language and remained so.

From the literature on history, we have found that the hiraj tax is referred to in specific terms in each region. According to I. Azizov, in the Emirate of Bukhara, the collection of hiraj was carried out twice a year. The first was in the middle of summer, and it was called safedbari. The term Safedbari literally means "white harvest." Safedbari symbolized the collection of tribute for the harvest of barley and wheat, which ripened in late spring and early summer. The term safedbari is derived mainly from crops grown on dry land. The second was a tax levied in the fall, referred to by the term kabudbari. The term kabudbari meant "blue harvest" and often referred to the tax collected from the harvest of autumn crops such as rice and corn.

In connection with the concept of hiraj, various tax or customs terms have appeared in the Turkic languages. For example, they are terms that refer to quantitative expressions of rent. In this sense, sul, ruble, khums are quantitative forms of rent and are tax and customs terms. We inquired about the history of the formation of these terms and highlighted the following:

Suls is an Arabic word meaning "one-third", although the Arabic form of calligraphy is also called sul. The etymology in the Explanatory Dictionary of the Uzbek Language also confirms that the word appeared in the Uzbek texts in a terminological sense. Only the lexicographic commentary in the annotated dictionary shows that the word entered as a term for the art of calligraphy. But the meaning of the word sul in Arabic, "one-third," is precisely what the word relates to the concept of taxation, since after the Arabs introduced rent as a land tax, of course, the installment plan method of paying the annual tax must also be applied. If we take into account that the Arabs from the earliest days of their rule formed the tax system on the basis of Islamic rules, the term sul has been used in Central Asian languages, including Turkic, since ancient times as a term to describe the quantitative appearance of the tax.

A. Akhmadzhanov and A. Kasimov wrote about the term khums: "There are 5 types of taxes in Islamic law: khums, zakat, hiraj, ushr, jizya. These types of taxes are levied in accordance with the established norms. We will talk about this in more detail, using the original source (here we mean the book "Kitab al-Kharaj"). Khums (Arabic - one-fifth) is one-fifth of the booty captured

by Muslim armies in the Islamic tradition. It was first allocated to the will of Muhammad (s.a.v), then to the treasury of the caliphs, and the rest was distributed by the military leaders themselves and the armies. While the word khums refers to the concept of taxation in Arabic, it also appeared as a term related to taxation in Turkic languages. In other words, it has been mastered in the Turkic languages as a tax-customs term. The use of this term is also the same as the term suls.

It is noted that the ruble in ancient Russian meant "grain, per day", "plug" and "currency". In Russian dictionaries compiled by S.I. Ojegov, A.P. Evgeneva, D.N. Ushakov, the word ruble is also interpreted as a pure Russian word in the sense of currency. So, since when did the ruble begin to be used in Uzbek as a tax and customs term? We assume that this term should have been used in Uzbek texts in later periods of history, that is, after the establishment of trade relations between Tsarist Russia and the khanates and emirates. It is possible to say that it was during this period that the term was used to denote a quarter of the annual rent. Thus, the terms that describe the quantitative manifestations of the rent tax have emerged and have been used at various stages of the development of our language due to social, political, economic factors. In general, the term rent, together with other terms that refer to the tax on rent, was formed in the ancient period of the Uzbek language in the gender relationship. Although the terms denoting hiraj and its quantitative forms appeared in the Uzbek language long ago, in accordance with historical conditions, the amount of tax they mean - the terminological concept has been changing. In the Uzbek language, the Tajik words dakhi du, nimni, dakhi nim, which denote other forms of hiraj, also have a gender status in relation to the term hiraj from a linguistic point of view. The use of these terms in Turkic-language sources is also due to the fact that Turkic peoples, including Uzbeks, lived side by side with the Tajik people in the same historical context.

In particular, let us study the Tajik terms dakhi du, dakhi nim.

The term dahi du refers to the tax and customs concept of paying twelve percent of the crop from the land, while the term dahi nim refers to the payment of half a tenth of the crop as a rent tax.

Both terms are combined in an isophytic way, which also manifested itself in the terminological sense of the language, because this is precisely the manifestation of the rental tax.

Another form of hiraj is the Arabic word ushr, meaning "one-tenth." Ushr is one-tenth of the income. The term ushr is related to the entry of the Arab Caliphate into Central Asia and the spread of Islam there, as there is a jurisprudential fatwa on the collection of tithes in the Sharia. Conclusions on the introduction of the tithe tax and the formation of the term ushr, which represents this tax, can be found in the following opinion of I. Azizov: "We know from jurisprudential sources that after the obligatory zakat, the amount of tushr to be paid from agricultural products is determined in accordance with the sunnah. Thus, some lands received the status of ushr and some lands received the status of hiraj. If the ushr land is irrigated from ditches, 1/10 tithe is taken from the products taken from it according to the Sharia. Similar lands existed in the Bukhara Emirate. Like all Islamic countries, the head of state was responsible for giving ushrs to those whom Allah has commanded. The head of state also allocated tithes from the collected expenses. Even if landlords voluntarily gave tithes to whoever they wanted, the head of state had the right to demand it back according to the law. Thus, the formation of the term ushr as a tax-customs term was directly related to the period when "Sharia Mustafa" had been in force. The same tax was applied in the territory of the Bukhara Emirate in the Persian-

Tajik term dahyak, which also means "one-tenth". Some Muslim countries still have a ushr tax. Until the beginning of the twentieth century, tithing was preserved in Central Asia: Therefore, giving zakat is subject to ushr and hiraj. [Burhoniddin Marghinoni, 2001, p. 341]

If we conclude that the terms ushr and dahyak were formed as tax terms in Turkic, including Old Turkic, we can say that the term ushr appeared before the term dahyak as an expression of the concept of tax and began to be used in the language of Turkic peoples. The term Dahyak was later used as a linguistic expression of the ushr tax introduced by the Arabs in the language of the people of the Bukhara Emirate. This is explained by the fact that the people of the region (it should not be forgotten that the emirate was inhabited by Tajiks and Iranians, and still exist) prefer to call it dahyak in their native language.

According to the historical literature, in the state of Amir Temur there were also taxes or levies called molu-jihot, khiraj, sovarin (peshkash), konalga and shilon money.

For example, "Temur's Statutes" (I also ruled that the emirs and commanders should not demand excessive sovaryi, konalga and shilon from the citizens when collecting molu jihot) and Giyasullugat, which states that molu jihot was a tax paid in cash and in kind, which arose in the history of the Uzbek language in connection with the naming of a type of tax levied on people's property.

According to A. Juvonmardiev, the word jihad in this term, which consists of Arabic words, means "side, part", "cause, excuse" and "salary" in Arabic; jihad is the object of taxation. The term is also used in the works of Alisher Navoi: Solis erur farz adoni zakat, Haq neki bermish sanga molu jihot (Hayratul abror). A structural analysis of this Arabic term reveals that the term molu jihot is equivalent to the term income tax today.

In the middle Ages, taxes were expressed by the term olik-solik, which is a local Turkic term. Olik-solik are money and other things that were collected and levied as taxes from the country and the population. Or: Besides this tax, they should not be required to pay any taxes (Temur's Statutes, 1991, p. 99).

According to historians, during the reign of Amir Temur there were the following tax and customs terms:

Bois - 1. A special tax paid by one state to another or collected from one country to another, and in times of intensification of internal strife, from one province to another. 2. Special fee charged from traders in urban and rural markets. Tax collection in Central Asia has been going on since the middle Ages. The recipient of the bois is called the tusguul.

Bakiya - (Arabic) tax, payment. The part of the debt etc. that is not paid on time; in the rest, the remnant: Aning birla bu mojaru surguli, Bakoyani devonga kelturgali. [Explanatory Dictionary of the Language of Alisher Navoi's Works, Vol. 1, 1983, p. 236].

Mol is a type of tax. Tribute, tax, income collected from 1/3 or 1/5 of the harvest: Biri ulkim, viloyat molin mashvaratsiz olib turursiz va bu mahud emas erdi. [Alisher Navoi's Explanatory Dictionary of the Language of Works, Volume 2, 1983, p. 315]".

The term "duty" is used in "Temur's Statutes" in the following meaning: 1) taxes, tribute, payment; 2) the tax on goods transported across the border; 3) the Minister, who manages the

property belonging to the homeless, the dead and the fugitives, the zakat and duties levied on the property of the arriving (merchants), the livestock of the country, their pastures, and the income collected from all this as a deposit.

Another term that refers to a type of tax is tanobona. According to the National Encyclopedia of Uzbekistan and the structural analysis of the word tanobona, the tanob part is in Arabic and the

-One part is in Persian-Tajik.

The glossary of the Uzbek language does not give this term. The term occurs in the decrees of Muhammadalikhan in 1245 AH (1829-30), Sayyid Muhammad Khudoikulikhan in 1282 AH (1865-66), Khudoyorkhan in 1285 AH (1868-69) and Nasriddinbek in 1292 AH (1875). According to the decrees, "tanobona", "bogot and bedazori vajidan ...", in the XIX century, this tax was levied on gardens and barren lands. According to P.P. Ivanov, during the reign of Abdullah (in the XVI century) in Bukhara there was also a tax on gardens.

In the study of I. Azizov "Tax system in the last quarter of the XIX - early XX century in the Bukhara Emirate" it is also written that the tanobona tax was applied in the Bukhara Emirate in the last quarter of the XIX - early XX century. In the XX century it was used as a type of rent (the term rent is used in the thesis) and "The sum of expenditures in the Emirate is 3 botmons of 10 botmons of wheat, 18 coins from each stem of the garden, and 6 coins from each stem of lucerne. "Therefore, the term tanobona meant the type of tax levied depending on the size of the tanoba of the land - the garden.

Another tax or customs tax levied on the harvest is called bogot. The term has an Arabic-Persian content and is applied to the tax levied on gardens.

For example, one source writes about bogot: In the testimonies of Abdulmuhammadkhan to Sayyid Zahid in 1011 AH (1602-03) and Sayyid Muhammad Khudoyquli Bahodir in 1282 AH (1865-66), Khudoyorkhan in 1285 AH (1868-69) and Nasriddinbek in 1292 AH (1875). As you can see, this term is an Arabic-Persian suffix, and its lexical meaning is "tax on gardens". Such Persian and Arabic terms were widely used during the Kokand Khanate.

Boburnoma also uses old Uzbek tax and customs terms. For example, there are such tax and customs terms as shakdar (tax collector), barot (tax exemption), doruga, tarhan and ushra. For example, when we were here, we heard that Sultan Ibrahim, who was standing on this side of Delhi, had left and was moving forward, and that Hamidkhani, the shakdar of Gissar Feruza, was coming from Gissari Feruza with his army 10-15 kurohs before him. Or: From here on the eighteenth of the month, Monday night, we sent Tahir to Ogra. He took away barot spent on hospitality from Kabul." The term barot is a polysemantic term that means "tax exemption" as well as "a separate tax document issued by the rulers." The Central Asian khanates sometimes collected several taxes at once.

The document that gives such a right is also called barot. The term barot is polysemantic, meaning "a letter of release from a tax or fine issued by a king or khan" and "a special certificate or certificate issued to acquire property or position under certain conditions, to collect taxes from the people, or to receive money, grain, or fodder", and a person who has such a certificate is called a barotdor.

Also in the context of the "Boburnoma" in the mention of the term mirohor is defined as "the official in charge of rent and other income." However, as O. Akhmedov said, the term tiyul cannot be considered a tax and customs term, since the semantics of the word does not relate to the concept of tax or customs. The term appears in the Boburnoma in the following place:

At night he stayed in the tiyul of Kutlug-Khoja, and the next day he was scolded for allowing himself too much, repented and returned. O. Tursunova defines the term as "property given for life for service"

The term konalga is also a variation of the tax and penalty established on the basis of the duty to provide ambassadors and couriers, as well as to provide shelter for the royal people during the hunt, food for the couriers and fodder for horses. In the Emirate of Bukhara, this concept of tax was called konalga, and this tax also served for the supply of military units. It is understood that the term was purely Turkic, based on the semantic development of the word konalga, derived from the word konmaq. The reason we say this is that the word "konalga" originally meant "a place of temporary landing, stopping." Later, the term was used to refer to overnight fees and food for the khan's people and their horses while hunting. Namely, there was a metonymic transfer of meaning.

In the history of the Uzbek language, along with the names of taxes and duties, there were also terms denoting various levies. For example, historical sources say that during the military campaigns, grain was collected from the population for the needs of the army, traveling from village to village.

This collection was called takor / tagor. Or they collected enough money from the population on the occasion of the arrival of the khan in a province or city, and this collection was called sovarin / sovari / prize. Sharafiddin Ali Yazdi explains this as follows:

It should be noted that in the post-Islamic period, tax and customs terms were not only derived from Arabic, but also in Turkic and Old Uzbek. Such terms include konalga, oshlig (nomadic Uzbeks had a food tax), taqor / taghor, double money, ulog, tamga (stamp - "mark, seal"; "customs duty", a trade duty paid for a permit to engage in trade in the XIII-XV centuries; used in the sense of "spot") and other terms.

Thus, in the period after the adoption of Islam, a large part of the tax and customs terms in the old Uzbek language was formed. The tax and customs concepts represented by these terms were introduced primarily on the basis of Islamic rules.

Therefore, most of them are Arabic terms. In addition, the existence of Persian-Tajik tax and customs terms in the old Uzbek language is due to the fact that the Uzbek people lived side by side with the Tajik people and a large part of the Persian-speaking population lived in the territory of the Bukhara Emirate. Representatives of this region named many Arabic or Turkic tax-customs terms with alternatives in their own languages.

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